

Hotel Rental Tax Information

1) HOTEL RENTAL TAX IN GENERAL

Chapter 22, Article 24 Section 9-608 of the Rockville City Code as amended, imposes a 2% Hotel Rental Tax upon each and every human person, who for any period of not more than 30 consecutive days, actually occupies sleeping accommodations for which a charge is made in any hotel, motel or other similar place offering sleeping accommodations for ten (10) or more persons at any one time. Every provider of accommodations receiving any payment for room rental subject to this tax shall collect the amount of tax due at the time payment is made for the room and send a report and remittance of tax collected to the City of Rockville.

2) ACCOUNT NUMBERS AND QUESTIONS

To answer any questions contact the City of Rockville Finance Department 111 Maryland Ave. Rockville, Maryland 20850. Telephone 240-314-8400. To obtain a Hotel Rental Tax Form go online to:
<http://www.rockvillemd.gov/business/>

3) SCHEDULE DUE DATES

The tax report and payment of tax is due on or before the last day of each month, covering the amount of tax collected during the immediate preceding calendar month. Whenever any person required collecting and paying this tax to the City of Rockville should cease to operate or otherwise dispose of this business, such person shall immediately file a report and the tax due.

4) INTERST AND PENELTY

Avoid interest and penalties by filing correct reports on time and by paying correct tax due with report. The law provides for interest of 1% per month or fraction thereof for late filing of reports or for failure to make timely payment of tax. Penalty of 5% of the amount of the tax per month or portion of a month, not to exceed a total of 25% of the tax, is due for late filing of the reports or failure to make timely payment of tax.

5) RECORDS

Records and information in support of all tax reports must be maintained for a period of least three (3) years. Such records should be available and open to inspection by the Director of Finance or an authorized representative.

6) EXEMPTIONS FROM TAX

Room rentals paid to any hospital, medical clinic, nursing home, rest home, or home for aged persons or non-profit educational organizations are exempt from the Hotel Rental Tax and no report is due from such organizations.

7) NO EXEMPTIONS FROM TAX

No exemption will be granted to any Federal, State, County or other municipal officials.

8) RATE OF TAX (Effective October 1, 2008)

The 2% tax rate is effective after 12:01 a.m., October 1, 2008.

9) CONFIDENTIALITY

Individual taxpayer information provided on the return is confidential and is not shared with other entities.



**CITY OF ROCKVILLE, MARYLAND
DEPARTMENT OF FINANCE
111 MARYLAND AVENUE
ROCKVILLE, MARYLAND 20850
240-314-8400**

HOTEL RENTAL TAX REPORT

HOTEL NAME _____

IMPORTANT

ADDRESS _____

This return must be filed on or before the last day of the month, immediately following the period for which the return is filed. A return must be filed even though no tax is due. See next page titled Hotel Rental Tax information.

PHONE _____

I. COLLECTIONS

1. Total Room Rental Collected for Month of _____ 20_____ \$ _____

2. Exemptions \$ _____
(Exemptions are only those allowed under City Code Chapter 22 Sec. 22-84)

3. Net Room Rental Collections Subject to Tax (Line 1 Less Line 2) \$ _____

II. TAX COMPUTATION

4. Tax Collected and Remitted Herewith (2% of Line 3 Above) \$ _____

If payment is delinquent (City Code Chapter 22 Sec. 22-85)

(a) Interest @1% per month or fraction of a month \$ _____

(b) Penalty @5% per month or fraction of a month \$ _____
to a maximum of 25% from due date of report.

5. **Total Tax Due** (Including Interest and Penalty, if any) \$ _____

(Make check payable to City of Rockville, mail one copy of report with remittance to above address)

I declare under penalty of perjury, that this report has been examined by me and to the best of my knowledge and belief is true, correct and complete.

Signature

Title

Date

Type or print name of signer

If business has been discontinued or sold, state whether:

Permanent – give date _____

Temporary – give date from _____ or _____

Sold – give effective date _____

Purchaser's Name _____ Phone No. _____

Address _____